

## INSTRUCTIONS FOR LISTING CAPITAL ITEMS

The federal definition of “Capital Equipment” is defined as a single unit cost of \$5,000 or more and has a useful life of more than one year. The \$5,000 includes the cost of the equipment plus any costs related to installation, attachments, accessories, etc., needed to make it work.

If your district has established a level less than \$5,000 for capital equipment, then equipment that meets your district’s definition must be budgeted as capital equipment.

If your district does not require items less than \$5,000 to be budgeted to the 500 objects, you should consider moving the items to Non-Capital Equipment (400 objects).


**The software requires that budget items listed in the Capital objects section be provided a detailed description by the district.**

Detailed descriptions for equipment must include the equipment type and the number of units for the cost identified with that line item. If the equipment is an assistive technology device, it should be identified as assistive technology. Assistive technology is required to meet the unique needs of a student with disabilities.



Capital Object	WUFAR-Description	Local WUFAR Code	Estimated Cost	Action
Equipment	156100-Hearing Impairment and Deaf/Blind		\$5,000	<a href="#">Edit</a>
FM System, 1, assistive technology				
Total:			\$5,000	

Detailed descriptions for renting facilities must include the purpose for which the facility will be used.



Capital Object	WUFAR-Description	Local WUFAR Code	Estimated Cost	Action
Site Rental for LEA Use (limited)	255400-Rental		\$15,000	<a href="#">Edit</a>
Off-site alternative program for EBD				
Total:			\$15,000	

### DPI Steps for Reviewing Capital Objects

- 1) Review items in capital objects (500s)
- 2) If the district has not included proper detailed descriptions in the capital section, the budget must be disapproved.
- 3) Using the list attached, determine whether or not follow-up for a budget item is required.
- 4) When a response is received from the budget contact, copy and paste the message into the district’s budget notes page.
- 5) If a district does not respond within two weeks, disapprove the budget.

<b>Types of Capital</b>	<b>E-mail assurance required from district</b>
<b>BUS or VEHICLE PURCHASE, LEASE or RENTAL</b>	<i>This vehicle will only be used to transport special education students who have the need for specialized transportation documented in their IEPs. This vehicle will not be used for any other purpose, even if not in use for special education transportation (e.g. co-curricular activities that take place outside of the school day).</i>
<b>COMPUTERS - STUDENTS</b>	<i>These computers are an excess cost because they are related to the unique needs of a child or children with a disability in accordance with an IEP.</i>
<b>COMPUTERS - STAFF</b>	<i>These computers are for the sole use by special education and related services staff.</i>
<b>OFFICE EQUIPMENT - STAFF</b>	<i>The office equipment is for the sole use of special education and related services staff.</i>
<b>PLAYGROUND EQUIPMENT</b>	<i>The costs associated with the playground equipment are due to the additional costs of making the playground accessible to children with disabilities.</i>
<b>SECURITY EQUIPMENT (security cameras, alarms)</b>	<i>The costs associated with security equipment are an excess cost because they are related to the unique needs of a child or children with a disability.</i>
<b>SMART BOARDS</b>	<i>These SMART Boards are an excess cost because they are related to the unique needs of a child or children with a disability in accordance with an IEP.</i>